refreshment. Where the plaintiff reached his employer's building 5 or 10 minutes before his period of employment was to begin, and having taken the elevator to get his working clothes was injured by the negligence of the elevator operator whom he was to relieve, the court held that at the time of the injury the plaintiff was a servant of the defendant. *Lyons* v. *People's Bank, supra.* In an earlier case in the same court where a workman was injured by the explosion of a boiler at his place of employment, which occurred ten to thirty minutes before the hour for commencing work, it being the habit to use the time between his arrival and starting work in oiling and getting ready his machine, it was held that the question whether he had arrived at the works within a reasonable time was a question for the jury; and the jury having found that the relation of master and servant did exist at the time, their finding was sustained. *Walbert* v. *Trexler,* 156 Pa. St. 112. For an annotation of cases involving the question whether the relation was existing, see 13 NEGLIGENCE AND COMPENSATION CASES, ANNOTATED, 630.

TAXATION—RIGHT OF STATE TO SELL PROPERTY OF MUNICIPALITY FOR TAXES.—The land in question had been assessed for taxes and the assessment roll had been confirmed by the city council twenty days before the city bought the land on which it erected an engine house for its fire department. The state and county taxes were returned delinquent to the auditor general. In the usual manner at the tax sale the state bid in the property and later the plaintiff got tax deeds to the land from the state. All notices required by the statute were given by the plaintiff, but the city neither repaid the plaintiff nor demanded a reconveyance after tender. In a petition for a writ of assistance to obtain possession of the land, it was *held* that the land was not exempted from taxes because subsequently put to a municipal purpose, and that the city was in the position of any other negligent owner. (Brooke and Kuhn, JJ., dissenting.) *Petition of Auditor General* (Mich., 1918), 170 N. W. 549.

In general if the municipality bought and applied the land to a use which exempted the lot from taxation before the lien for taxes against the land was perfected, then the liability of the land to taxation was arrested and the lot could not be sold for taxes; the theory being that none had legally accrued, *Laurel* v. *Weems* (1911), 100 Miss. 335, Ann. Cas. 1914 A, 159; *Territory of Arizona* v. *Perrin* (1905), 9 Ariz. 316; *Gachet* v. *New Orleans* (1900), 52 La. Ann. 813, L. R. A. 1915 C 129. If a lien for taxes had attached before the municipality bought the land, the state then giving a tax deed for the delinquent taxes, the power of the state so to sell the land is questioned. Some cases, however, do not consider the question of the power of the state to sell, but say that if the lien once attaches, then purchase by the municipality does not exempt the land from taxes, *Public Schools &c.* v. *O'Connor* (1906), 143 Mich. 35; *Puyallup* v. *Lakin* (1907), 45 Wash. 368. But in other cases the power of the state to give a valid tax title is questioned on the ground that the municipality having the title of the grantor, holds such title as agent of the state, and that there is a merger of the tax title of the state with this title which the municipality obtained, *Graham* v. *Detroit* (1913), 174 Mich.

538, 44 L. R. A. (N. S.) 836; *Foster* v. *Duluth* (1913), 120 Minn. 484, 48 L. R. A. (N. S.) 707. The instant case recognised this doctrine, but distinguished *Graham* v. *Detroit, supra,* saying that the merger occurred only when the municipality acted as agent of the state, and that in the instant case there was no merger, for the city was acting in regard to the fire department, a purely local matter, *Davidson* v. *Hine* (1908), 151 Mich. 294, 15 L. R. A. (N. S.) 575. It would seem that the courts should hold that there is a merger of the two titles when it can be conceded that the municipality is acting as agent of the state. On the other hand when the municipility acts in a matter of local rather than general interest, it would seem that the courts would divide, even as they differ on the question of legislative control over municipalities in matter of local concern to the latter. Michigan has upheld the doctrine of home rule and the right of local self government for cities, *People ex rel Le Roy* v. *Hurlbut* (1871), 24 Mich. 44; *Davidson* v. *Hine, supra.* On the related question of municipal liability for the tort of its fire department, other courts have held that there was no liability on the ground that the fire department is a matter of general concern rather than of local interest; *Burrell* v. *City of Augusta* (1886), 78 Me. 118; *Smith* v. *City of Rochester* (1879), 76 N. Y. 506; *Frederick* v. *City of Columbus* (1898), 58 Oh. St. 538. From a practical and judicial point of view, however, it is often difficult to determine whether a given case is of local or general concern. Distinctions on this basis are bound to give trouble, for municipal acts usually have two aspects: when primarily governmental and public in their nature and purpose, still they are incidentally a benefit to the municipality, and the reverse is also true.

WILLS—PATENT AMBIGUITY—DESIGNATION OF DEVISEE. Paragraphs 2 to 7 of testator's will were devoted to devises of lands; paragraphs 8 to 15, to bequests of personalty. Paragraph 16, devising certain real property to "my son John S. Bruce," ended in the middle of a line, and paragraph 17, beginning with a capital letter, gave the residue "to have and to hold to him his heirs, executors, administrators and assigns." *Held,* that the scheme of the will and the apparent independence of each preceding paragraph would not permit of construing paragraphs 16 and 17 together; that paragraph 17 therefore name no legatee and a patent ambiguity existed to remedy which parol evidence was inadmissible. *Bruce* v. *Bruce,* (N. J. Ch., 1918) 105 Atl. 492.

The conclusions of the court are by no means free from difficulty. Conceding that the two paragraphs in question were not related structurally, that fact would not necessarily preclude construing them as connected in meaning. In *Kuehle* v. *Zimmer,* 249 Ill. 544, paragraphs wholly independent both as to arrangement in the will and as to express subject matter, were read together because of an inference deduced from particular words used in one of them. The distinction invoked by the decision of the principal case between patent and latent ambiguities as a ground for the admission of extrinsic evidence in aid of the interpretation of wills is universally recognized. But the application of the rule has more than once taxed the ingenuity as well as the wisdom of the legal profession. In *Hunt* v. *Hort,* 3 Bro. C. C. 311, it was held that a